RULES

FOR OBSERVANCE BY

JUDGES, MAGISTRATES, AND OTHER CIVIL OFFICERS

NOT IN DIRECT ACCOUNT WITH THE ACCOUNTANT GENERAL BENGAL.

IN THE

RECEIPT AND PAYMENT OF MONEY

APPERTAINING TO THEIR COURTS OR OFFICES.

PRESCRIBED BY THE

ACCOUNTANT GENERAL, BENGAL, UNDER AUTHORITY OF THE GOVERNMENT OF BENGAL.

1402

CALCUTTA:
OFFICE OF SUPERINTENDENT OF GOVERNMENT PRINTING.

1869.

RULES

FOR THE

GUIDANCE OF JUDGES,* MAGISTRATES, AND OTHER CIVIL OFFICERS

WHO ARE NOT IN DIRECT ACCOUNT WITH THE ACCOUNTANT GENERAL, BENGAL, IN THE RECEIPT AND PAYMENT OF MONEY APPERTAINING TO THEIR COURTS OR OFFICES.

1. Judges, Magistrates, and other officers who do not submit accounts to the Accountant General should, in their cash transactions with subordinates and the public generally, merely authorize the receipt and payment of money at the District Treasury and should not either receive or pay cash themselves. Sums may, under very exceptional circumstances, be received in cash by such officers, but the amounts must always be forwarded *intact* to the District Treasury, and no payments out of such receipts should under any circumstances be made.

Receipts.

2. When a suitor or other private individual desires to pay any sum into the Court of the Judge, Magistrate, or other officer at the Sudder Station, he should obtain a chalan for the amount from the presiding officer of the Court in question, and proceed with it to the Collector's Treasury, where he should pay in the amount accompanied by the chalan.

3. On payment at the Treasury, a form of receipt prepared by the payer may, if demanded, be signed by the officer in charge of the Treasury or by the Accountant and Treasurer (according as its amount is above or below Rs. 500) and returned to the depositor.

4. Form of biglot chalan, annexed (No. 1), is to be used, being signed on issue by the Judge or other officer who grants it. The particulars prescribed in the form are to be filled in either by the depositor or in the office of issue.

Payments.

5. Repayments of deposits must also be made from the Treasury on vouchers in the form annexed (No. 2), which will be delivered to claimants by the Judge, Magistrate, or other district head of each Department with the particulars prescribed in the form duly filled in.

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* *Note.*—Under the special sanction of Government these rules are applicable to the following officers:—

Subordinate Judge of Furreedpore,
Moonsiff of Maldah.
" of Pubna.
" of Monghyr.
Moonsiff of Balasore.
" of Bograh.
" of Champarun.

6. Only one voucher should be issued for each payment, and all vouchers will after discharge be retained in the Collector's Treasury, and be submitted with his list of payments to the Accountant General's Office where they will be available for reference whenever necessary.

7. The following records must be kept in every District Court or Office in addition to those prescribed for the transaction of Local Funds :—

1. Cash Book.
2. General Register of Chalans issued.
3. „ „ of Payment orders issued.
4. Register of Deposit Receipts.
5. „ „ Repayments.
6. „ Fines.

Cash Book.

8. The Cash Book (form No. 3), will exhibit all sums received and paid in actual cash and only such *bonâ fide* cash transactions. It should be kept by the Nazir of every District or subordinate Court or by any other officer performing analogous duties.

9. Cash realized will be distinguished from the cash received from the Treasury on abstracts of contingencies, or on salary and establishment lists. Separate columns are provided for their distinct exhibition. All sums locally realized will be forwarded to the Treasury without diminution in the daily remittance of cash as hereinafter provided.

10. The payment column of the Cash Book should shew all cash disbursements including petty contingencies met in the first instance out of the Permanent Advance, the distribution of salaries among employés after supply from the Treasury, and the payment of large contingent charges for which money is withdrawn from the Treasury on the understanding that it will be immediately disbursed. No portion of the local cash realizations should in any case be paid away, and care should be taken that salaries are distributed and contingencies paid to the persons and for the purposes specified in the salary lists and abstracts of contingencies.

11. At the close of business daily, a chalan should be drawn out in form No. 1, for the aggregate amount of the day's receipts as credited in the Cash Book in the column "other receipts," and should be forwarded with the money to the Collector's Treasury; the amount being debited, in the Cash Book in the column "remittance to Treasury." The amount realized on account of each distinct class of receipts such as Deposits, Fines, &c., should be clearly shewn in the chalan for the guidance of the Treasury Officer in recording the transactions in his books. The chalan should be entered and numbered in the General Register of Chalans issued (see para. 16) prior to transmission.

12. The Cash Book should be closed and ruled off daily and signed by the presiding officer of the Court, or office after careful examination.

13. At the commencement of each month when the salary list of the establishment for the previous month comes to be prepared, there should be deducted from its amount any portion of the previous month's salaries which may remain in hand undistributed, care being taken to enter the details of all such deductions in the memorandum provided at the foot of the printed form of establishment list. Only the net amount of the current month's establishment list should be obtained from the Treasury after allowing for the deduction on account of unpaid salaries of the previous month, and the amount so deducted should be applied in conjunction with the amount actually drawn in the establishment list, in paying the salaries of the establishment for the current month. Should money be required at any subsequent time to pay salaries in arrear, it should be obtained by cashing at the treasury, supplementary establishment lists shewing such salaries in proper detail.

14. As a rule, no portion of the amount drawn from the Treasury for the payment of contingent charges of considerable amount (and which cannot be met from the Permanent Advance) should remain in hand, as it is intended that money should not be so drawn except for *immediate* disbursement and on account of expenditure of ascertained amount actually incurred. When, however, from unforeseen circumstances, the actual expenditure on account of contingencies falls short of the amount originally drawn for disbursement, the balance should be refunded into the Treasury with a separate chalan showing clearly when and on what account the amount was in the first instance drawn.

Permanent Advances.

15. In dealing with Permanent Advances the following rules should be carefully observed:—

(*a.*) The scale of authorised Permanent Advances is as follows:—

	Rs.
Commissioners	50
Civil and Sessions Judges	30
Magistrates, 1st Class Districts...	100
Ditto 2nd ditto	50
Officers in charge of Jails, 1st Class Districts	100
Ditto ditto 2nd ditto	50
District Superintendents of Police, 1st Class Districts... ...	100
District Superintendents of Police, 2nd Class Districts... ...	50

(*b.*) The Districts in Bengal are thus classified :—

1st Class Districts.	*2nd Class Districts.*
Backergunge.	Beerbhoom.
Burdwan.	Bancoorah.
Chittagong.	Bhaugulpore.
Cuttack, C. D.	Bhullooah.
Dacca.	Begra.
Dinagepore.	Cachar.
Gyah.	Cossyah Hills.
Hooghly.	Cuttack, N. D., Balasore.
Jessore.	Cuttack, S. D., Pooree.
Kamroop.	Champarun.
Midnapore.	Darjeeling.
Mymensing.	Durrung.
Moorshedabad.	Deoghur, S. P.
Nuddea.	Furreedpore.
Patna.	Godda, S. P.
Purneah.	Gowalparah.
Rajshahee.	Hazareebaug
Rungpore.	Howrah.
Sarun.	Julpigoree.
Shahabad.	Luckimpore.
Sylhet.	Lohardugga.
Tipperah	Maldah.
Tirhoot.	Monghyr.
24-Pergunnahs.	Maunbhoom.
	Nowgong.
	Nya Doomka, S. P.
	Pubna.
	Rajmahal, S. P.
	Seebsaugor.
	Singbhoom.

(*c.*) The issue of Permanent Advances has been authorized by the Government in order to place a small fund in cash permanently at the disposal of officers who constantly incur small contingent charges to enable them to meet the same promptly and without a previous reference to the treasury for cash in each case. A Permanent Advance therefore should never be refunded.

(*d.*) Every Permanent Advance is paid in the first instance and *once for all*, on the simple receipt of the officer concerned, who is personally responsible to the Government for the money so obtained by him, and he must account for it to his successor, when he is relieved of his duties, certifying that he has done so in the prescribed form of certificate of making over charge. After the first payment of an advance, no subsequent payment is admissible on a mere receipt, and money can hereafter be obtained from the Treasury only on abstracts of contingencies prepared in accordance with the following rule.

(*e.*) Every officer who holds a Permanent Advance should meet therefrom in cash all petty charges which he incurs, and when the advance is exhausted, he should replace it by preparing an abstract of

contingencies in the prescribed form, detailing the payments which he has made, and obtain cash in lieu of the abstract from the local Treasury.

(*f.*) Treasury officers are prohibited, except at the end of each month, from paying to an officer who is authorized to draw a Permanent Advance, any sum on account of contingent expenditure of a smaller amount than that of the advance which he is entitled to receive. If therefore an officer has expended a portion of his Permanent Advance, and requires further funds for immediate expenditure of less amount than his Permanent Advance, but in excess of the balance of cash in his possession, he should submit an abstract inclusive of the amount required and that already expended; so that a Magistrate of a 1st class District should not, except at the end of a month, present at the Treasury an abstract of contingencies for payment of a smaller amount than Rs. 100, while in a 2nd class District the limit will be Rs. 50 and so forth.

(*g.*) On the last day of each month, however, the amount expended out of the Permanent Advance, will always be made up by cashing at the District Treasury an abstract detailing the charges incurred, however small the amount.

General Register of Chalans issued.

16. This Register must be kept in each District Court in form No. 4. All chalans authorizing the payment of money into the District Treasury or with which money is forwarded to the Treasury, must be entered in the Register and numbered in an annual consecutive series of numbers, such details being added in the column of particulars against each amount as may be necessary for identifying it, and writing up therefrom the subsidiary Registers of Deposit Receipts, of Fines, &c.

17. At the close of the business of each day, there will be prepared in the Treasury a list in form No. 5, of all the chalans of each District Court or Office as well as of those subordinate to it, that have been either presented at the Sudder Treasury or incorporated from the accounts of Sub-divisional Treasure chests in the course of the day. The chalans of subordinate officers should be marked in the list with *distinguishing letters*, and the list should be forwarded, after signature, by the Treasury Officer, to the District Court or office concerned. In the case of subordinate officers at the Sudder Station an extract from the general list will also be prepared at the Treasury for each officer, and forwarded to him direct, shewing such of his chalans as have been presented in the course of the day.

18. On receipt from the local Treasury daily of the general list of chalans incorporated in the Collector's account, the particulars of the chalans shewn in it should be compared with the details recorded in the office Register of chalans and in the statements received from subordinate officers (paragraphs 41, 42 and 43), and the date of actual credit as certified by the Collector should be entered in the office Register and in the subordinate officers' statements in the appropriate column against each of the numbers indicated in the Collector's list. The office Register of Deposit Receipts, Fines, &c. should next be written up in prescribed detail from the particulars recorded in the register of chalans, and (as regards the transactions of subordinate officers) from the detailed statements of their receipts submitted by such officers (see paragraphs 41, 42, and 43). In the Deposit and other Registers there will thus be shewn, as received during each day, only the amount of the chalans which are reported in the Collector's list to have been actually presented at the Treasury or incorporated from the accounts of Sub-divisions in the course of the day.

19. All documents which are passed for payment at the local Treasury (including vouchers for the re-payment of Deposits and Fines, salary lists of the Establishments, abstracts of contingencies &c.,) must be entered, prior to issue, in a Register in Form No. 6, and numbered in an annual consecutive series of numbers ; such details being recorded of each payment as are necessary for writing up the several office Registers of the Court or Office.

General Register of Payment Orders issued.

20. As in the case of chalans, the officer in charge of the Treasury will enter, in the daily advice list, (Form No. 5), all the orders of payment of each Court, or Office, that have either been cashed at the District Treasury in the course of the day, or been incorporated in the daily account of the treasury from Sub-divisional returns.

21. On receipt of the list, it should be carefully compared, item by item, with the Register of Payment Orders, and the date of actual discharge should be noted in the Register in the proper column against every number included in the list. The Register of Deposit re-payments and the other office Registers prescribed should next be written up from the Register of Payment Orders, those payments only being carried into the Deposit and other Registers which appear from the Collector's list to have been actually discharged.

22. This register must be kept in each district Court in Form No. 7, and will include under the arrangements above prescribed, only the Deposits advised by the Treasury officer daily as credited in the account of the Sudder Treasury having been received in cash, either at the Treasury itself under the orders of the departmental officers at the Sudder Station, or at Sub-divisional Treasure chests under the orders of subordinate officers in the interior of the district.

Register of Deposit Receipts.

23. All the items of deposit in the Register of Deposit Receipts must be numbered in an annual consecutive series of numbers commencing on 1st April and continued to 31st of March of each year of account. Every entry in the register must be initialled by the presiding officer of the district Court, after comparison with the Collector's daily list of chalans (para. 17) with the particulars previously recorded in the General Register of chalans (para. 16), and the detailed statements received from subordinate officers, (paras. 41, 42, 43.) Only the first eight columns should be filled in at first, the other columns being intended for the record subsequently of the re-payments authorized out of each number (see para. 30).

24. No sums are to be entered in the Deposit Register which can properly be credited to any other head of account.

25. When deposits on one account or payable to one person are generally numerous, they should be recorded in a separate Personal Ledger Account of the depositor or person to whose credit the deposit is made, to be opened in Form No. 8, under the initials of the District Officer. The object of this personal account is to obviate the check and record of the progressive withdrawal of each item of deposit receipt and to substitute a running account with each depositor which must on no account be permitted to be overdrawn. Neither the receipts nor repayments under such personal accounts need therefore be numbered, but great care should be taken before authorizing any refund, to test the sufficiency of the general balance of the account to meet the payment.

Personal Ledger of Deposit Accounts.

26. At the end of each month an extract from the Register of Deposit Receipts will be prepared in form No. 9, and forwarded to the Treasury Officer, for submission with his Cash Account to the Accountant General. This Extract Register should be written up daily in the course of the month so that no time may be lost in its despatch

Extract Register of Deposit Receipts.

to the Treasury Officer punctually on the last day of each month. There should be added in it, from the Personal Ledger, (para. 25) only the total amount received during the month on each Personal Ledger account.

Unclaimed Deposits.

27. On the last day of each official year, all deposits of more than three years' standing should be written off the Register of Deposit Receipts, in which a note should be made against the numbers, to the effect that they have lapsed to Government and are no longer available for refund under the orders of the local officer. The same course should be followed in regard to deposits or unpaid balances of deposits not exceeding one Rupee in amount which have been unclaimed for more than 12 months. A list should at once be prepared in form No. 10 of the amounts thus transferred and forwarded to the Accountant General.

28. When the refund of deposits thus written off, is required by depositors, the local officer concerned should forward an application to the Accountant General in Form No. 11, and separately for the deposits payable to each person for authority to make the refund. The Accountant General's letters of authority when received should be noted against the items in the Register of Deposit Receipts to obviate a second application and then passed for payment at the Treasury as prescribed in the form. No other record need be kept of these refunds.

Register of Deposit re-payments.

29. This Register (Form No. 12,) should contain the details of all deposits actually disbursed from the Treasury, and should be written up daily from the Collector's list of payments actually made (para. 20) and the office Register of Orders of Payment (para. 19) In the case of payments from Personal Ledger account, only the total amount paid daily from each account should be entered in the Re-payment Register.

30. In authorizing the re-payment of a deposit, the local officer is required to satisfy himself, in the first instance, of the validity of the claim and to ascertain from his Register of Deposit Receipts whether the balance at credit of the particular deposit is sufficient to meet the re-payment. If the claim is good and the balance sufficient, he should issue an order for the payment of the amount from the local Treasury as prescribed at para. 5, and should at once record the refund (in anticipation of the actual payment) against the particular number in the Register of Deposit Receipts attesting the entry with his initials. It will not be necessary to make any further entry in the Register of Deposit Receipts

when actual payment is reported by the treasury officer, but should a payment order for the refund of a deposit item be returned and cancelled, the entry of the re-payment in the Register of Deposit Receipts should also be cancelled and the cancellation duly attested by the initials of the local officer.

Extract Register of Deposit Re-payments.

31. Two bi-monthly extracts from the Register of Deposit Re-payments should be forwarded in Form No. 12, to the Treasury Officer for submission with his lists of payments to the Accountant General on the 10th and the last day of each month respectively. The first extracts should show the re-payments made from the Treasury between the 1st and 10th, and the other those made between the 11th and the last day of the month. Only the total amount repaid during each bi-monthly period from each Personal Ledger account should be entered at foot of the Extract Register. These Extracts should be written up daily in the course of the month to obviate delay.

Plus and minus Memo. of Deposits.

32. On the last day of each month, a plus and minus Memorandum showing the total amount of Deposits received and repaid during the month with the balances on the 1st and last day of the month should be prepared and entered at foot of the extract Register of Deposit Receipts. At the close of the last month of the official year, the amount of unclaimed deposits written off the Registers (see para. 27) should be deducted from the balance of deposits in the plus and minus Memorandum.

Register of Fines.

33. Register of the fines imposed by the several Courts of a district should be maintained under departmental Rules. At the close of each month a statement in Form No. 13 of the fines paid into the Treasury by the district officer and by his subordinates, should be forwarded with the Extract Register of Deposit Receipts to the officer in charge of the Treasury for submission to the Accountant General. Fines are under no circumstances, to be held in deposit, but should be paid into the Treasury to the credit of Government.

34. When a fine is remitted or any award authorized by any Court, payment will be made to the claimant by the Treasury Officer on production of an attested copy of the order of the Court authorizing the refund or award accompanied by an order prepared in Form No. 14 and passed for payment by the District Officer. Remissions of fines should be carefully noted in the General Register of Fines.

Judges of Small Cause Courts at Sudder Stations and Sub-divisions.

35. Judges of Small Cause Courts at Sudder stations, or at the head quarters of Sub-divisions should authorize the receipt and repayment of their Court deposits under the operation of these rules either at the Sudder Treasury or at the Sub-Divisional treasure chest as the case may be. Cash will be received in Small Cause courts so situated only in exceptional cases and no payment in cash will ever be made from such courts.

36. Small Cause Court Judges will write up their Registers of Deposit Receipts and Re-payments and of Fines, under the procedure laid down for Judges and Magistrates at paras. 18 and 21 from the daily advices of sums received and paid with which they will be furnished by the Officer in charge of the Sudder Treasury.

Note.—Judges of Small Cause Court at the head quarters of Sub-Divisions will receive daily advices from the Sub-Divisional Officers of sums received and paid at the Sub-Divisional treasure chests, but the Deposit and Fine Registers of such Courts should not be written up until the advice lists of the Sudder Treasury come to hand and should only include the sums shewn in the Sudder Treasury Advices.

Other Small Cause Court Judges

37. Small Cause Court Judges, who hold their Courts at places in the interior of a district other than the Sudder station or the head quarters of a Sub-division, may receive money direct and repay deposits only, making periodical remittances and receiving supplies of cash, when required, by application to the Sudder Treasury or the nearest Sub-divisional treasure chest. Every such remittance of cash should be accompanied by a chalan and also by a Pass Book in form No. 15 annexed, the chalan being retained at the treasury and the Pass Book returned duly receipted in the case of Sub-division, always by the Sub-divisional officer himself and as regards the Sudder Treasury by the Accountant and Treasurer for sums under Rs. 500 and by the treasury officer himself for larger amounts. The cash balance in the hands of such Small Cause Court Judges should never exceed Rs. 500.

38. In Courts where money is thus received and paid, the Judge should keep only the Cash Book and the Registers of Deposit Receipts and Re-payments and of Fines. In receiving or refunding deposits they should record the transactions in proper detail in the appropriate Deposit Registers and should carry only the totals of these registers daily to the Cash Book.

39. At the close of each month, a monthly Cash Account shewing the sums received and paid in the course of the month, should be submitted to the Accountant General. Extracts from the registers of

deposits and of fines prepared in accordance with rules should accompany the cash account.

Subordinate Officers at the Sudder Station.

40 Subordinate Officers at a Sudder Station (such as Moonsiffs and others) may authorize the payment of deposits and other receipts into the District Treasury direct and may forward their own realizations in cash under the procedure above prescribed; but they cannot either pay or authorize the payment of any sum whatever. It is only necessary therefore for such Officers to keep the Cash Book and the General Register of Chalans issued (Forms Nos. 3 and 4).

41. Every such Subordinate Officer will be furnished daily with an advice list of the sums paid into the Treasury and he should forward it at once to the Judge or other Head Officer of his Department, with an extract from his Register of Chalans containing all particulars necessary for the entry of the amounts in the District Departmental registers.

Subordinate Officers in the interior of a District.

42. Moonsiffs and other Officers located in the interior of a District are authorized to receive money into their Courts and to grant receipts for the same. They should therefore keep up the Cash Book (para. 8), and the Register of Chalans (para. 16). All cash received by them must be remitted daily to the District Treasury, or if convenient, to the nearest Sub-divisional treasure chest, accompanied by a Pass Book in form No. 15 and a chalan, full particulars being entered in both, of the nature of the receipts which make up the remittance for the guidance of the Sudder Treasury or Sub-divisional officer who will retain the chalan and return the Pass Book receipted, in the case of Sub-division, always by the Sub-divisional officer himself, and as regards the Sudder Treasury, by the Accountant and Treasurer for sums under Rs. 500 and by the Treasury Officer himself for larger amounts. A detailed statement of the amount prepared from the Register of Chalans paid into the Treasury must at the same time be transmitted direct to the Departmental Officer of the district.

Subordinate Officers at Sub-divisions.

43. At the head quarters of Sub-divisions, however, a Moonsiff should avoid receiving deposits in *cash* as much as possible, and should confine himself to authorizing the payment of money into the Sub-divisional treasure chests under the provisions of paras. 2 and 16. He will be furnished daily by the Sub-divisional Officer, with a ist of the amounts actually paid into the treasure chest and should

forward this list at once to the Judge of the district in addition to the returns mentioned in para. 41.

44. No payments of any description can be made by the Treasury without orders from the head District Court; whenever applications are made for refund of fees or fines or for re-payment of deposits to subordinate Courts, they should be passed on by them to the head District Officer of their Department by whom the necessary orders for payment will be issued on the Treasury.

45. The Judge of the district may, on the application of depositors in the Mofussil, make his orders for the refund of deposits payable from a Sub-divisional treasure chest where they will be paid on presentation, if duly receipted and stamped when necessary. The Judge will furnish the Collector of the district daily with separate advices (Form No. 16 annexed) of the orders which he makes payable at each Sub-divisional treasure chest in the District under the operation of this rule. The Collector will register the advice and forward it at once to the Sub-divisonal Officer concerned, who will deal with it as a Check Register in paying the orders. Care should be taken therefore to enter the particulars of the orders correctly in the advices.

Form No. 1.

[Referred to in Para. 4.]

CHALAN.

*Accountant's No.*_____ *of*_____

*Treasury, Bengal, Dated*_____ 186 .

By whom brought. কাহার মারফৎ	On what account. কি বাবৎ	Amount. টাকা
	TOTAL RUPEES ...	

Notes as on back			
Silver and Copper			
TOTAL RUPEES ...			

_____ *Treasurer.*

Examined and Entered _____ *Accountant.*

No._____ of the Court of_____ at _____

Dated 186 .

*Name.*_____

*Office.*_____

Number of Notes.	Amount.

Form No. 2.

[Referred to in Para. 5.]

District of	DEPOSIT RE-PAYMENTS.	Month of 186
Head of Service chargeable.	JUDICIAL DEPOSITS.	Voucher No. of List of Payments for 186

No.

To

The Officer in charge of the Treasury,

At ——————————

Pay on the receipt of ——————————

Rupees ——————————

being the amount due to ——————————

on account of Deposits described below.

The 186 . *Judge or Magistrate.*

Original No. of Deposit.	Date of Deposit.	Name of Depositor.	Amount of Deposit re-paid.			Claimant's Signature.
		Total Rupees				Stamp if required.

Pay Rupees Net ——————————

The 186 .

Exd. and Entd. ——————— Acct. *Officer in charge of Treasury.*

Form

(Referred to

*Dr. Cash Book of the*_____*of*_____

From whom received.	On what account.	Cash received from the Treasury on account of salaries and contingencies.	Other cash receipts.	Total.
To Balance ...	Permanent Advance ... Undistributed salaries and contingencies ...			
	Total Rupees ...			

No. 3.

in Para. 8.)

for the ____ *day of the Month of* ____ 186 . *Cr.*

To whom paid.	On what account.	Payments from Permanent Advance and on account of salaries and contingencies.	Remittance to the Treasury of other cash receipts.	Total.
Officer in charge of Treasury ...	Daily cash remittances to Treasury ...			
	Total Payments ...			
Balance ...	Permanent Advance ... Undistributed salaries and contingencies ...			
	Total Rupees ...			

Form No. 4.

(Referred to in Para. 16.)

*General Register of Chalans issued by the*_____

*of*_____ *in the Month of*_____ 186 .

Date.	Consecutive No. of Chalans.	From whom received.	On what account.	Amount.	Date of credit in the Collector's Account.	Remarks.

Form No. 5.

(Referred to in Paras. 17 and 20.)

*Advice List of Daily Receipts and Payments at the*_____*Treasury on the requisition of the*_____*Court of*_____*on the*____*day of*_____186 .

Receipts.				Payments.			
Original No. on the chalan.	Date of chalan.	District or Subordinate Court.	Amount	Original No. of Order of Payment.	Date of order of Payment.	District or Sub-divisional Treasure Chest.	Amount.
		Total Receipts.				Total Payments.	

Accountant, Treasury. *Officer in charge of Treasury.*

Form No. 6.

(Referred to in Para. 18.)

General Register of Payment Orders issued by the _____ *of* _____ *in the Month of* _____ 186 .

Date	Consecutive No. of Payment orders.	To whom paid.	On what account.	Amount.	Date of payment by Collector.	REMARKS.

Form No. 7.

(Referred to in Para. 22.)

FOR USE IN LOCAL OFFICES ONLY.

*Register of Receipts of** _____ *Deposits in the Month of* _____ 186

Date of Receipt.	No. of Deposit.	No. of Claim.	From whom received.	Nature of Deposit.	Amount of each Deposit.	Initials of Treasury or Local Officer.	Daily total carried to Collector's Cash Book.	Details of Repayment.											
								Date.	Amount of each Repayment.	Initials of Treasury or Local Officer.	Date.	Amount of each Repayment.	Initials of Treasury or Local Officer.	Date.	Amount of each Repayment.	Initials of Treasury or Local Officer.	Date.	Amount of each Repayment.	Initials of Treasury or Local Officer.

* Here insert nature of Deposits, whether Civil, Criminal, &c.

Form

(Referred to

FOR USE IN LOCAL

Personal Ledger

Dr. _____

PAYMENTS.

Date of Re-payment.	No. of Payment Order.	To whom paid.	On what Account.	Amount.	Monthly Total.	Initials of Treasury or Local Officer.

* Here insert the name and designation, if any.

No. 8.

in Para. 25.)

OFFICES ONLY.

Account of Deposits.

Cr.

RECEIPTS.

Date of Receipt.	No. of Chalan.	From whom Received.	On what Account.	Amount.	Monthly Total.	Initials of Treasury or Local Officer.

of the person for whom the account is opened.

Form

(Referred to

*Extract Register of Receipts of**

Date of Receipt.*	Number of each Deposit.	From whom received.	Nature of Deposit.	Amount of each Deposit.	Daily Total carried to Collector's Cash Book.

* Here insert nature of Deposit, whether

No. 9.

in para. 26).

*Deposits in the Month of*_____186

NOTE.—These columns to be reserved for use in the Accountant General's Office.

DETAILS OF RE-PAYMENTS.								Total of Re-payments during the year.	Amount outstanding on each Deposit at close of the year.
Month.	Amount.	Month.	Amount.	Month.	Amount.	Month.	Amount.		
April		July		Oct.		Jan.			
May		Aug.		Nov.		Feb.			
June		Sept.		Dec.		March			
April		July		Oct.		Jan.			
May		Aug.		Nov.		Feb.			
June		Sept.		Dec.		March			
April		July		Oct.		Jan.			
May		Aug.		Nov.		Feb.			
June		Sept.		Dec.		March			
April		July		Oct.		Jan.			
May		Aug.		Nov.		Feb.			
June		Sept.		Dec.		March			
April		July		Oct.		Jan.			
May		Aug.		Nov.		Feb.			
June		Sept.		Dec.		March			

Form No. 10.

(Referred to in Para. 27.)

*List A of**_____*Deposits of more than 3 years' standing to be transferred to credit of Government under Orders, Financial Department, No.* 1506, *dated* 31*st March,* 1865.

Year.	No.	Amount.				Year.	No.	Amount.			

* Here insert nature of Deposits, whether Civil, Criminal, &c.

Form No. 11.

(Referred to in Para. 28.)

No.

From

The of

To

The Accountant General of the Government of Bengal.

FORT WILLIAM;

*Dated the*_____186 .

SIR,

I have the honor to report that claims have been preferred to the Deposits of more than three years' standing, as detailed in the margin, aggregating Rupees_____.

2. I have satisfied myself of the validity of the claims, and, with reference to the Orders of the Government of India of the 31st March 1865, request your authority for the re-payment.

I have the honor to be,

SIR,

Your most obedient servant,

Judge or Magistrate.

Form No. 12.

(Referred to in Para. 29.)

*Register of Re-payments of*_____ Deposits between the _____ and _____ of _____ 186 .*

Details of Deposits.			Date of present Re-payment.	No. of Order of Payment.	To whom re-paid, &c.	Whether paid in Cash or by Transfer.	Amount repaid.	Daily total carried to Collector's Cash Book.	To be filled in only on the copy retained in Judge's or other local office.		Remarks.
No. as per Register of Receipts.	Date.	Amount of Balance of Deposit.							Initials of		
									Accountant.	Disbursing Officer.	

* Here insert nature of Deposits, whether Civil, Criminal, &c

Form No. 13.

(Referred to in Para. 33.)

Statement of Fines imposed and realized in the Court of the _____

of _____ *during the Month of* _____ 186 .

No. of each Case.	Date of Order.	Name of Offender.	Nature of Offence.	Date of realization.	Date of remittance to Treasury.	Amount.	Remarks.

Form No. 14.

No. (Referred to in Para. 34.)

DISTRICT OF	REFUNDS OF FINES.				VOUCHER No. OF LIST OF PAYMENTS FOR 186 .
HEAD OF SERVICE CHARGEABLE.	4.—ALLOWANCES, REFUNDS AND DRAWBACKS. MISCELLANEOUS REFUNDS—LAW AND JUSTICE, FEES, FINES, &c.				
Names of Offenders.	Amount of fines realized.	Date on which remitted to Treasury and shewn in the Fine Statement.	Name of Payee.	Amount to be refunded.	Authority for refund.
			TOTAL RUPEES ...		As per annexed copy of Order of_____ Court.

The _____ 186 .

Claimant's Stamp, if required.

Signature.

Passed for Payment.

Magistrate or other Officer.

Pay Rupees Net

The _____ 186 .

Exd. _____ *Acctt.*

Officer in charge of Treasury.

Form No. 15.

(Referred to in Paras. 37 and 42).

Pass Book of Cash Remittances by the_____ of_____

Date of Remittance.	No. of Chalan.	Nature of Receipts.	Amount.	Total.	Acknowledgment of Receiving Treasury.

Form No. 16.

(Referred to in Para. 45.)

Advice List of Orders for the refund of Judicial Deposits issued on the Sub-Divisional Treasure Chest at_____ on the____ day of_____ 186 .

No. of Order of Payment.	To whom payable.	Amount payable.	Date of payment at Sub-Divisional Treasure chest.	Initials of Sub Divisional Officer.	Remarks.